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October 8, 2019

Via ECF and Federal Express

The Honorable Joseph F. Bianco
United States District Judge
Eastern District of New York
100 Federal Plaza, Room 1040
Central Islip, New York 11722

Re: United States v. Kenner, 13-CR-607

Dear Judge Bianco,

This office has been appointed as standby counsel, to assist Phillip Kenner in his capacity as a *pro se* litigant. At Mr. Kenner's request, I am attaching two documents in anticipation of sentencing. The first is a Forensic Accounting Analysis prepared by Mr. Kenner, which sets forth the Defendant's analysis of the Guidelines loss for sentencing purposes. The second document is an opinion letter (with attached schedules) authored by CPA Eric Mendelsohn, which sets forth his own findings, following a review of Mr. Kenner's submission and the underlying records.

The attached analyses are based upon numerous underlying exhibits and records, as detailed therein. Due to the size and volume of such files (349 files totaling 416 MB), I am submitting the underlying material to the Court and the Government separately on a compact disc. Mr. Kenner respectfully requests that such material be made a part of the record in this matter.

Respectfully submitted,

/S

Matthew W. Brissenden

cc: AUSAs Saritha Komatireddy and J. Matthew Haggans (*via* ECF and Fed Ex)
Phillip Kenner